CHILD CARE
State Capacity Building Center

Expense Report Protocol

Expense Reports

All staff must complete electronic expense reports to claim reimbursement for any eligible business expenses. Links to additional ICF resources are available at the end of this document and should be reviewed in addition to this document.

Expense reports are done through the WebET Time and Expense System. If you do not see a tab for Expense Reports on the left hand side when you log in to WebET, email webexpense@icfi.com and indicate that you need access to the expense report module in WebET. Access is NOT automatically given to new employees until it is requested.

The quickest way to get questions answered regarding expense reports (how to enter costs, the status of submitted reports, etc.) is by sending an email to Webexpense@icfi.com. This email is monitored by several people in Accounts Payable throughout the day. It is also monitored to catch common themes or identify common issues people experience. Frequent issues will then be added to the training/instructions.

The State Capacity Building Center (SCBC) contract cannot reimburse expense reports that are submitted excessively late. Staff must submit all travel claims within 15 days of the date costs are incurred. Monthly office expenses should be submitted at the end of the month, as soon as the bill is received. Staff members who submit requests more than 90 days after the expenses have been incurred run the risk of having their reimbursements denied.

Direct Deposit for Expense Reimbursements

Direct deposit is available for your expense reimbursements just as it is for paychecks. Funds can be deposited into the same account as your paycheck or into a different account. Direct deposits for your payroll check and expense reimbursement check must be updated separately. Sign up for direct deposit of your expense reimbursement in PeopleSoft through employee self-service. Simply go to PeopleSoft and enter the bank account where you want your expense report reimbursements to be deposited.

Funds are deposited into your account on Fridays. An email will be send indicating the expense report has been paid. A statement is sent with details of what expense report the reimbursement was for. If several reimbursements are paid in the same week, they may be grouped into one deposit.

Approval Process

- Expense reports go through a several step approval process. First Accounts Payable (AP) reviews all information and checks for receipts. Then the report is reviewed by a project level reviewer for any project specific information; final approval is given by the Project Director. You will receive an email as your expense report goes through each of these steps. Note that it is only fully approved and ready for payment once the Project Director approves it.

- Any expense reports fully approved by close of business on Tuesday will be paid that Friday.
- If your expense report is rejected at any point throughout the process, you will receive an email notification. The person who rejected it will include the reason and what you must do. You must then edit the expense report, submit it, and sign it again. (You may or may not need to reattach receipts, depending on what types of changes were made. If Receipt Status is “pending,” you will have to reattach them.)
- AP staff or a reviewer who has been given proper permission can make changes to an expense report on your behalf. If they do, the report will be sent back to you for you to review and resubmit. This is done as a security measure so that your report cannot be changed without your permission. Typically, however, reviewers will reject the report and have you make the necessary changes and resubmit the report.
- Each time a report is edited or rejected, it starts the whole approval process over again.

Expense Report Status

The following are the different expense report status types.

- **Draft**: This means the staff person has not yet submitted the report. It will stay in this stage until it has been signed. AP and approvers will not be able to see this report.
- **Submitted**: Once the expense report is signed, it will have this status. It will stay in this status until receipts are submitted and the first reviewer/approver starts reviewing your expense report. Only once the receipts are submitted, AP gets an alert to view this expense report.
- **Under review**: The expense report will have this status from the time the first reviewer starts the review of your expense report. It will remain in this status until the final assigned reviewer/approver has approved your expense report.
- **Approved**: After all assigned reviewers/approvers have reviewed and approved the expense report, it will have an approved status. It will maintain this status until the accounting system processes it for payment. Reports are processed for payment on Wednesday mornings.
- **Processed**: After the accounting system processes your expense report for payment, it will have a status of processed. This means it will be paid on Friday.
- **Voided**: Once an expense report is voided, no changes can be made. Any expenses will have to be entered on a new expense report. Note: To enter per diem meals on a new expense report, any existing reports claiming per diem for the same dates must be voided or the system will not let you claim the meal(s).
- **Rejected**: If any reviewers or approvers reject the expense report for any reason, it will show in the rejected status. Once changes are made, it can be resubmitted and the status will change to one of the other status options previously mentioned.

Monitoring the Status of Expense Reports

- It is each staff person’s responsibility to monitor the progress of her or his expense report as it moves through the process. AP, reviewers, and approvers only receive notice of pending expense reports as they move into their queues. If there is a hold up at any point in the process it may get “lost” in the system.
- The best way to monitor the status of pending expense reports is to log into WebET and under “Preferences” set the default screen to “Desktop.” In this page you can specify how many expense reports and timesheets you want to view at a time.
- If you need further details regarding the status, open the expense report in question, select “Workflow Status” at the bottom of the screen, and view the tasks. This outlines all of the steps in the approval process. Look at

the "Status" column to determine where it is in the process. If there is a check mark, that task has been completed. If there is any other symbol in the status column, then refer to the legend at the bottom of the list. If you want to find out who is responsible for completing any task, click on the magnifying glass in the first column on the left. This will expand the view and give more details regarding that task. For AP, there are many names listed and it is usually best to email Webexpense@icfi.com.

- Note: There have been instances where an expense report seems to get "stuck" at the submitted stage. Once receipts are submitted, AP has 2 working days to approve the report. If you do not receive a rejection or approval notice after that timeframe, email Webexpense@icfi.com to inquire about the status.

Expense Report Types

There are two different expense report types you might use:

- **Indirect expense reports:** An expense report that contains indirect project charges that are not related to any government or commercial client projects. These expenses are paid out of ICF monies and include things being charged to Early Education Services, "overhead," training attendance that falls under professional development, time spent on performance evaluations, and anything else that cannot be charged to a direct government client. For Office of Child Care (OCC) projects this also includes things like general office supplies, copying costs, and professional fees. **Note:** (Indirect project codes begin with 01XXX.0.00000).
- **Direct government expense reports:** An expense report that contains direct government expenses only. All charges being billed to a government client fall into this category. For OCC projects this includes reimbursable phone/internet expenses, travel expenses, training/conference registration, meeting supplies, shipping charges, etc. The majority of expense incurred by OCC project staff will fall under this category.
  - **NOTE:** You ***cannot*** combine indirect and direct expenses on one expense report.
  - **NOTE:** The expense report type is the only thing that cannot be changed once you begin the expense report. If you select the wrong type, you will have to void the expense report and start over.

Incurring Expenses

- ICF does not have any corporate credit cards, so typically the most efficient way of paying for expenses is for the employee to pay the cost up front and submit an expense report for reimbursement.
- ICF does allow airfare that is purchased through the ICF travel site to be directly billed to ICF, which is in turn billed to the project.
- In order to be eligible for reimbursement, the expense incurred must be part of allowable expenses included in the contract or approved by the Project Director. Employees should check to ensure the expense is reimbursable, and find out if approval is needed *before* incurring an expense.
- Receipts/documentation must be provided for all expenses (with minor exceptions noted in the "Expense Categories" table that follows). The documentation must show that the expense was actually paid, not just the total invoice amount. If the receipt does not show a zero balance due or indicate that the amount was charged to a credit card or otherwise paid in full, a copy of a credit card statement showing the amount and/or a copy of the cancelled check is required.

Expense Categories

The following expense categories are included in the WebET system. If the expense to be submitted does not fall under any of the specific categories, then staff typically use “Other Travel Expenses” or “Other Non-travel Expenses” categories.

NOTE: Each expense must be listed as a separate entry on the date it was incurred. For example if you took a taxi from your hotel to the meeting, then another from the meeting to a dinner event, and a third taxi from the dinner back to your hotel, those would be listed as three separate entries on the same date. Likewise, mileage has to be entered per day. You cannot list a total number of miles for the entire trip.

NOTE 2: Some categories in WebET have a second identical category with “receipt required” as part of the name (e.g. “Taxi”, and “Taxi Receipt required”). If you have a receipt that you wish to attach for that expense, you must select the receipt required option or the system will not provide a location for you to upload your receipt.

Category	Notes	Receipt Requirements
Transportation		
Airfare (select “domestic” or “international”)	The expense date, departure date, return date and short description will contain default values based on the information already entered. This information can be overwritten if not correct. If you are buying a ticket for future use, use the purchase date as the expense date. Enter the reason for the advance entry and the departure and return date of the flight in the comments field. **You must include the following in notes field:** One way or round trip, and city/state to and from (for example, “round trip from Washington, DC, to Portland, OR”). Baggage fees must be filed separately (as “other travel” expense) and cannot be combined with airfare. Booking fees should be included in the total cost of the airfare. Airline charges for priority boarding, assigned seating, etc., are not reimbursable unless to accommodate a medical need.	Document showing the price and that payment has been made required. Credit card receipt can be submitted as proof of payment. You must have a receipt for baggage fees.
Metro or bus fare (select “regular” or “receipt required”)	**You must include the following in the notes field:** The to/from location.	None needed if each individual expense is less than $25.
Mileage	**You must include the following in the notes field:** The to/from city location, whether the trip is one way or round trip, and the business purpose.	None
Parking and tolls (select “regular” or “receipt required”)	If parking was charged as part of the hotel bill, then this amount should be separated out and listed under this line item.	None needed if each individual expense is less than $25.

Taxi (select "regular" or "receipt required")	**You must include the following in the notes field:** The to/from location (for example, "From Miami Airport to Sheraton Miami hotel").	None needed if each individual expense is less than $25.
Train	**You must include the following in notes field:** Whether the trip is one way or round trip, and the city/state to and from.	Receipt required.
Car Rental		
Car rental	Employees should decline the offer of additional insurance coverage when renting cars through Enterprise, National, or Hertz in the Continental United States. ICF has an existing agreement with these companies that includes insurance coverage.	Rental car agreement plus charge/credit card receipt or other proof of payment required.
Gas for rental car only	Gas for a personal car is not reimbursable—that should be submitted as a mileage reimbursement instead. Pre-paid rental car refueling is not reimbursable.	Receipt required.
Lodging	The SCBC contract requires staff to adhere to government per diem rates. No amount greater than the per diem rate will be reimbursable. In the event no lodging can be found within the per diem rate, discuss with the expense you're your supervisor and/or project director. Includes all applicable taxes and fees.	Detailed hotel receipt required.
Meals		
Actual meals	SCBC does not use this category.	
Alcoholic beverage	The Federal Government does not reimburse expenses for alcoholic beverages, either as direct expenses to a contract or as indirect expenses as a part of ICF's overhead. ICF will reimburse an employee for alcohol expenses for business meals, but the cost must be identified separately from the meal costs when submitting expense reports. OCC project staff will probably never use this category.	Receipt required.
Buddy lunch	Buddy/appreciation/farewell/late work meals are unbillable. OCC project staff will probably never use this category.	
Business meals	Business meals are defined as meals taken with clients, prospects, or	Receipt required.

	associates during which a specific business discussion takes place. OCC project staff will probably never use this category.	
Head Start per diem meals	For use only by ICF Head Start technical assistance contract staff.	N/A
Per diem (meals)	Automatically populated at a GSA rate based on location selected for the trip. First and last day of travel paid at 75 percent. Must uncheck boxes for any meals that were provided by hotel, conference, or other source. You do not need to deduct for complimentary meals provided by a hotel (for example, if the hotel offers complimentary breakfast for all guests you do not need to deduct, but if your room rate includes breakfast you do need to deduct). Corresponding amounts will automatically be deducted from per diem. Employee is eligible for per diem for 1 day travel if you are in a travel status for more than 12 hours. You must include note that travel was longer than 12 hours. You may claim the full meals per diem if you are unable to consume the furnished meal because of medical requirements or religious beliefs OR if you are unable to take part in a government-furnished meal due to the conduct of official business.	None
Unallowable per diem	OCC project staff will probably never use this category.	N/A
Other		
Cell phone charges	This may be the full amount of the bill or a portion of the monthly fee that the contract has agreed to pay. Items such as navigation service, equipment insurance, or equipment installment payments are not allowable expenses.	Telephone, cell phone, and internet bills must reflect the name of the employee and include an explanation of the amount claimed. If only a portion of the bill is being claimed, write in the amount and how it was calculated on the receipt. Only pages of the bill reflecting charges submitted for reimbursement need to be submitted.
Computer supplies	In most cases, these items are not be reimbursable. Obtain approval prior to purchase.	Receipt required.

Conference–agenda required	This category is used for conference registration fees	For each conference, you will need to include the conference agenda or flyer, along with proof of payment. Credit card receipt can be submitted as proof of payment.
Cost of making copies	Materials for a presentation (you can also use the ICF corporate account at a Fed Ex office).	Receipt required.
Employee welfare	OCC project staff will probably never use this category.	N/A
Employee welfare meals	OCC project staff will probably never use this category.	N/A
Equipment maintenance and repairs	Reimbursement of outside IT support such as Geeks on Call would fall under this category.	Receipt required.
Equipment rental	OCC project staff will probably never use this category.	N/A
FedEx, stamps, and postage	You can also use the ICF Fed Ex account to ship packages.	Receipt required.
Gratuities other than meals	If claiming per diem, $5 per day is already included for incidentals. Only submit for gratuities greater than this amount.	None
Head Start mileage	For use only by ICF Head Start technical assistance contract staff.	
Internet charges	This may be the full amount of the bill or a portion of the monthly fee that the contract has agreed to pay.	Telephone, cell phone, and internet bills must reflect the name of the employee and include an explanation of the amount claimed. If only a portion of the bill is being claimed, write in the amount and how it was calculated on the receipt. Only pages of the bill reflecting charges submitted for reimbursement need to be submitted.
Media buying	OCC project staff will probably never use this category.	
Membership dues	This is typically for professional associations. This is covered by ICF not OCC so it goes on an indirect expense report.	Document showing the price and that payment has been made is required. Credit card receipt can be submitted as proof of payment.
Office supplies	Any single items greater than $50 must be approved in advance by the project director.	Receipt required.
Other nontravel expenses	Any items that do not fit in any of the	Receipt required.

	other categories and are not travel related.	
Other travel expenses	Any items that do not fit in any of the other categories and are travel related. Baggage fees must be filed separately (as "other travel expense") and cannot be combined with airfare.	Receipt required.
Publications	Subscriptions and books purchased. Prior approval from the project director is required.	Receipt required.
Telephone charges (not cell phone)	This may be the full amount of the bill or a portion of the monthly fee that the contract has agreed to pay.	Telephone, cell phone, and internet bills must reflect the name of the employee and include an explanation of the amount claimed. If only a portion of the bill is being claimed, write in the amount and how it was calculated on the receipt. Only pages of the bill reflecting charges submitted for reimbursement need to be submitted.

Submitting Expense Report and Receipts

Once the expense report is complete, click on "submit" in the menu bar at the top of the screen. You will be asked to enter your password as your signature. A box will then pop up listing what items you need to submit a receipt for. Check each item that you have the receipt for and provide an explanation for any that you don't have receipts for.

NOTE: The employee is responsible for maintaining original receipts for all expense reports for a period of 1 year. ICF has the right to request those receipts from you in the event of an audit.

Faxing Receipts

Electronically attaching receipts is the preferred method and is much more reliable. Only submit via fax if absolutely necessary.

After signing the expense report, a pop up box will provide the option to print the receipt traveler. If you plan to fax receipts select "yes". The receipt traveler is fax cover page with a bar code on the bottom that allows the system to identify the expense report associated with the receipts and automatically attach them. Fax only the receipt traveler and page(s) of receipts to 1-888-275-0089. This number is an automated system that reads the bar code on the receipt traveler and automatically attaches it to the correct expense report. For this reason, the receipt traveler *must* be the first page of the fax.

Attaching Receipts

- To attach receipts electronically, they must be saved as PDFs. After signing the expense report, a pop up box will ask if you want to print the receipt traveler, decline printing. The expense report will go back to the main page. Click on "Workflow Status" to expand the section. A table showing all steps in the approval process as well as all line items requiring a receipt will appear. In the "Status" column, any item with a paper clip icon requires a receipt to be attached. You can attach separate receipt files for each item or select multiple items that are included in one receipt file. Click on the paperclip icon and select "Browse" to locate your receipt. Check the items that are included in that receipt and upload it. Repeat for any additional receipts. It is recommended that you save the PDF version of the receipts in case you need to make any edits and have to reload the receipts.

- The expense report will only move on to the review status once receipts for all items have been attached. If the report is still in submitted status, review to ensure all receipts have been attached.

Tips and Tricks for Entering Specific Items

- **To/From Dates**: When entering travel dates, be sure to check or uncheck the box for first/last day of travel if this trip was connected to another trip. This information is used to automatically calculate your per diem (i.e., meal costs). Unless otherwise indicated, the system will assume these are your first and last day of travel and only allow 75 percent of per diem meal costs for reimbursement.
- **Description**: It is helpful to always start the description with a project name ("EES," "SCBC," and "Quality Center"). This helps move the report through the approval process because reviewers quickly know what project you belong to and who needs to review it. You can follow the project name with a brief description of where you traveled to or what meeting you attended.
- **Purpose**: Try to be as specific as possible in your description.
- **Location**:
  - This is used to determine the per diem rates and will automatically populate in lodging and per diem fields, but can be changed. If traveling to different locations, select the first travel location or the one where you spent the majority of your time. For office or other general expenses, choose the location of your home office or the nearest city listed.
  - The list of cities in the Time and Expense system is based on the General Services Administration (GSA) rate schedule. If the city you are traveling to is not listed, the "current rates in the continental United States" or "CONUS" rate applies. To select CONUS, clear any information in the city field and change the state to CONUS. For claiming office expenses, if your city of residence is not listed, then pick a city close to you or use CONUS.
  - For travel to the airport, airport parking, or other items that may be from your home location, you do not need to enter your home location as part of your trip. You can just list all of those expenses under the destination location.
  - In order for the system to allow you to make any changes to locations already entered on the expense report, there can be no items associated with that location. You will need to first delete any expenses that are associated with that location before being allowed to edit or delete a location.
- **Charge code**: Once a charge code is entered, the expense report will be automatically saved. If you exit the expense report before this step, nothing will be saved.
- **Mileage**: Enter mileage by day. You can combine multiple trips taken in the same day as long as you specify in the comments where you went.
- **Lodging**:
  - Enter the daily room rate and the daily tax rate (combine all taxes charged) in the appropriate box, and then add them together to obtain the amount to put in expense incurred box. If staying multiple nights, list the daily rate and the system will automatically calculate the total based on the number of nights entered in the previous screen.

- If staying at different hotels and/or different locations, enter each as a separate entry, changing the dates and location as necessary. The system will automatically calculate the allowable per diem rate based on the location selected.
- Any amount that shows up in the "over ceiling" box on the right is the amount greater than the allowable per diem rate for that location. Since no over ceiling amounts are allowed on the SCBC contract, check to ensure there is nothing listed as "over ceiling." If there is an amount there and you know the rate was within the allowable per diem, it may be that the location you entered was an incorrect location and has a different per diem rate.
- The list of cities in the Time and Expense system is based on the GSA rate schedule. If the city you are traveling to is not listed, the CONUS rate applies. To select "CONUS," clear any information in the city field and change the state to CONUS. For claiming office expenses, if your city of residence is not listed, then pick a city close to you or use CONUS.

- **Per Diem (Meals)**:
  - If you have another expense report (regardless of the status) that claims per diem for the same dates, the system will not let you enter it a second time, even if the first expense report was never submitted. You will receive an error message that says "this expense has already been claimed." You must void the original expense report or delete the per diem meals line item in order for the system to allow you to enter it on the new expense report.
  - If you spend different days in different locations, enter each as a separate entry, changing the dates and location as necessary. The system will automatically calculate the allowable per diem rate based on the location selected. NOTE: Make sure to check or uncheck the boxes for first/last day of trip as appropriate or the system will automatically calculate 75 percent of the meal rate each time you travel to a new city.
  - The list of cities in the Time and Expense system is based on the GSA rate schedule. If the city you are traveling to is not listed, the CONUS rate applies. To select "CONUS," clear any information in the city field and change the state to CONUS. For claiming office expenses, if your city of residence is not listed, then pick a city close to you or use CONUS.
- **Editing specific expenses once entered**: To edit any entry, expand the "Claimed Expenses" portion of the expense report. Select the item, or if multiple entries were made on the same date, select the check box next to the date and select "Edit." On the next screen you can edit individual items. Click "Next" to go through all screens and change the information as necessary. On the last screen, click "Save."
- **Changing the charge code for individual line items**: The system will not let you change a charge code in the field that actually lists the charge code (just like it will not let you do this on the timesheet). However, you can click on "Add Allocation" and enter a new charge code. Once a new charge code is added, then you will have the option to delete the incorrect one. If you cannot delete it, just change the charge allocation on the incorrect code to 0 percent. Once you have the new charge code added, you will need to go into the entry for each line item to edit the expense. Click through the screens until you get to the allocation screen, and then change allocation percent for the charge codes listed. Repeat for each line item as necessary.

General Tips

- Items can be combined on the same expense report as long as they are the same expense type (i.e., direct or indirect). Travel expenses can be put on the same report as monthly office expenses, shipping charges, etc.
- When AP makes any changes to an expense report, AP staff usually send a standard message saying to sign and reload receipts. However, if nothing was changed that affected the receipts, the original ones should still be attached. If you expand the "Workflow Status" section and see a camera icon next to the line items, then that means the receipts are still attached. In this case you can just sign the expense report.

- All purchases must be “advantageous to the government.” Purchases at drug stores, convenience stores, and hotel business centers are not advantageous to the Federal Government because costs at these locations tend to be higher than costs at other stores. Staff must make every effort to plan ahead so they can make purchases at discount stores such as Walmart, Target, Staples or other large chain stores to reduce costs.
- Any items purchased with or without prior approval are the property of the Office of Child care and must be returned at the end of the contract. For that reason, personal items such as special laptop cases, headsets, easels, etc., are typically not approved for reimbursement.

Additional Resources

- U.S. Expense Reimbursement Policy;https://intranet.icfi.com/Policies%20and%20Procedures/U.S.%20Expense%20Reimbursement%20Policy.pdf
- WebET version 9 Expense System Users Guide; https://intranet.icfi.com/Documents/Workplace%20Services/Pay%20+%20Timekeeping/WebET%20v9%20Expense%20System%20User%20Guide.pdf
- WebET version 9 Mobile Touch Time Expense Guide; https://intranet.icfi.com/Documents/Workplace%20Services/Pay%20+%20Timekeeping/WebET%20v9%20Mobile%20Mobile%20Touch%20Time%20%20Expense%20Guide.pdf
- Expense FAQs; https://intranet.icfi.com/Documents/Workplace%20Services/Accounting%20+%20Finance/Expense%20FAQs.pdf#search=WebET
- Help can also be found by selecting the “?” in the upper right corner of the WebET System.

The State Capacity Building Center (SCBC) works with State and Territory leaders and their partners to create innovative early childhood systems and programs that improve results for children and families. The SCBC is funded by the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Child Care.

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